# **FISCAL NOTE**

# SB 3391 - HB 3504

February 26, 2004

Workforce Development for the Claims Commissioner of Labor and Workforce Development for the Claims Commission as the entity with jurisdiction to determine claims for overpayment and recovery of unemployment taxes by employers. Provides the determination would become a final order of the Commissioner of Labor and Workforce Development and not subject to further review unless an appeal is filed to the Board of Review within 15 days of the written notice of redetermination. Provides if the employer is not satisfied with the decision of the board of review, he may, within 30 days after the board's decision has become final, file a petition in the chancery court of Davidson County for judicial review of the department's decision.

### **ESTIMATED FISCAL IMPACT:**

### **Decrease State Expenditures - Not Significant**

Estimate assumes a decrease in interest savings due on overpaid premiums due to a shorter timeframe expected to settle claims.

#### **CERTIFICATION:**

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

James W. White, Executive Director